

ORDER NO. _____

**CERTIFICATION FOR NO INFORMATION REPORTING ON THE SALE OR
EXCHANGE OF A PRINCIPAL RESIDENCE.**

This form may be completed by the seller of a principal residence. This information is necessary to determine whether the sale or exchange should be reported to the seller, and to the Internal Revenue Service on Form 1099-S, Proceeds From Real Estate Transactions. If the seller properly completes Parts I and III, and makes a "yes" response to assurances (1) through (4) in Part II, no information reporting to the seller or to the Service will be required for that seller. The term "seller" includes each owner of the residence that is sold or exchanged. Thus, if a residence has more than one owner, a real estate reporting person must either obtain a certification from each owner (whether married or not) or file an information return and furnish a payee statement for any owner that does not make the certification.

Part I. Seller Information

1. Name: _____ and _____
2. Address or legal description (including city, state, and ZIP code) of residence being sold or exchanged: _____
3. Taxpayer Identification Number (EIN/SSN): _____

Part II. Seller Assurances

Check "yes" or "no" for assurances (1) through (4)

YES NO

- | | | |
|---|---|--|
| <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> | <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> | <p>(1) I owned and used the residence as my principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence.</p> <p>(2) I have not sold or exchanged another principal residence during the 2- year period ending on the date of the sale or exchange of the residence (not taking into account any sale or exchange before May 7, 1997).</p> <p>(3) NO portion of the residence has been used for business or rental purposes by me (or my spouse if I am married) after May 6, 1997.</p> <p>(4) At least one of the following three statements applies:</p> |
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The sale or exchange is of the entire residence for \$250,000 or less.

-OR-

I am married, the sale or exchange is of the entire residence for \$500,000 or less, AND the gain on the sale or exchange of the entire residence is \$250,000 or less.

-OR-

I am married, the sale or exchange is of the entire residence for \$500,000 or less, AND (a) I intend to file a joint return for the year of the sale or exchange (b) my spouse also used the residence as his or her principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence, and (c) my spouse also has not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence (not taking into account any sale or exchange before May 7, 1997).

- | | | |
|---------------------------|---------------------------|---|
| <p>_____</p> <p>_____</p> | <p>_____</p> <p>_____</p> | <p>(5) During the 5-year period ending on the date of the sale or exchange of the residence, I did not acquire the residence in an exchange to which Section 1031 of the Internal Revenue Code applied.</p> <p>(6) If my basis in the residence is determined by reference to the basis in the hands of a person who acquired the residence in an exchange to which Section 1031 of the Internal Revenue Code applied, the exchange to which Section 1031 applied occurred more than 5 years prior to the date I sold or exchanged the residence.</p> |
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Part III. Seller Certification

Under penalties of perjury, I certify that all the above information is true of the end of the day of the sale or exchange.

Signature of Seller: _____ Date: _____

Signature of Seller: _____ Date: _____

INFORMATION FOR REAL ESTATE 1099-S REPORT FILING
as Required by the Internal Revenue Service

SOLICITATION

Section 6045 of the Internal Revenue Code, as amended by the Tax Reform Act of 1986, requires the reporting of certain information to the IRS on real estate transactions. The information may also be sent to other third parties. You are required by law to provide the settlement agent with your correct taxpayer identification number. If you do not provide the settlement agent with your correct taxpayer identification number, you may be subject to civil or criminal penalties imposed by law.

File Number: _____ Taxpayer ID Type: _____ (1 = business, 2 - individual)

INDIVIDUAL/BUSINESS SELLER NAME

Name Line 1:

Address:

EIN/SSN:

Name Line 1:

Address:

EIN/SSN:

Name Line 1:

Address:

EIN/SSN:

Name Line 1:

Address:

EIN/TIN:

TRANSACTION INFORMATION

Closing Date _____

Contract Sales Price: _____

Description of Property: (LEGAL DESC)
ADDRESS

Has the seller received (or will receive) property (other than cash and consideration treated as cash) or services as part of the consideration for this transaction?

If multiple sellers - Request is hereby made that you allocate the sales price among the sellers as follows:

CERTIFICATION

Under penalties of perjury, I certify that the number shown on this form is my correct Taxpayer Identification Number. I also certify that the other information shown herein is correct. I acknowledge receipt of a copy of this form.

DATE: _____

{ SellNameFL_2_0_1 }

{ SellNameFL_2_0_2 }

SETTLEMENT AGENT INFORMATION

Helena Abstract & Title Company
P.O. Box 853
Montana Club Bldg. 6th & Fuller
Helena, Montana 59624
406-442-5080
Taxpayer ID Number: 81-0145920

SUBSTITUTE FORM 1099S

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction will be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.